

Fill in this information to identify your case:

United States Bankruptcy Court for the:

WESTERN DISTRICT OF MICHIGAN

Case number (if known)

Chapter

11☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/24

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's nameLabor Law Poster Service, LLC**2. All other names debtor used in the last 8 years**

Include any assumed names, trade names and *doing business as* names

DBA ALABAMA LABOR LAW POSTER SERVICE
 DBA ALASKA LABOR LAW POSTER SERVICE
 DBA ARIZONA LABOR LAW POSTER SERVICE
 DBA ARKANSAS LABOR LAW POSTER SERVICE
 DBA CALIFORNIA LABOR LAW POSTER SERVICE
 DBA COLORADO LABOR LAW POSTER SERVICE
 DBA CONNECTICUT LABOR LAW POSTER SERVICE
 DBA DELAWARE LABOR LAW POSTER SERVICE
 DBA DISTRICT OF COLUMBIA LABOR LAW POSTER
 DBA FLORIDA LABOR LAW POSTER SERVICE
 DBA GEORGIA LABOR LAW POSTER SERVICE
 DBA HAWAII LABOR LAW POSTER SERVICE
 DBA IDAHO LABOR LAW POSTER SERVICE
 DBA ILLINOIS LABOR LAW POSTER SERVICE
 DBA INDIANA LABOR LAW POSTER SERVICE
 DBA KANSAS LABOR LAW POSTER SERVICE
 DBA KENTUCKY LABOR LAW POSTER SERVICE
 DBA LOUISIANA LABOR LAW POSTER SERVICE
 DBA MAINE LABOR LAW POSTER SERVICE
 DBA MARYLAND LABOR LAW POSTER SERVICE
 DBA MASSACHUSETTS LABOR LAW POSTER SERVICE
 DBA MICHIGAN LABOR LAW POSTER SERVICE
 DBA MINNESOTA LABOR LAW POSTER SERVICE
 DBA MISSISSIPPI LABOR LAW POSTER SERVICE
 DBA MISSOURI LABOR LAW POSTER SERVICE
 DBA MONTANA LABOR LAW POSTER SERVICE
 DBA NEBRASKA LABOR LAW POSTER SERVICE
 DBA NEVADA LABOR LAW POSTER SERVICE
 DBA NEW JERSEY LABOR LAW POSTER SERVICE
 DBA NEW MEXICO LABOR LAW POSTER SERVICE
 DBA NEW YORK LABOR LAW POSTER SERVICE
 DBA NORTH CAROLINA LABOR LAW POSTER SERVICE
 DBA OHIO LABOR LAW POSTER SERVICE
 DBA OKLAHOMA LABOR LAW POSTER SERVICE
 DBA OREGON LABOR LAW POSTER SERVICE
 DBA PENNSYLVANIA LABOR LAW POSTER SERVICE
 DBA RHODE ISLAND LABOR LAW POSTER SERVICE
 DBA SOUTH CAROLINA LABOR LAW POSTER SERVICE
 DBA SOUTH DAKOTA LABOR LAW POSTER SERVICE
 DBA TENNESSEE LABOR LAW POSTER SERVICE
 DBA TEXAS LABOR LAW POSTER SERVICE
 DBA UTAH LABOR LAW POSTER SERVICE
 DBA VIRGINIA LABOR LAW POSTER SERVICE
 DBA WASHINGTON LABOR LAW POSTER SERVICE
 DBA WEST VIRGINIA LABOR LAW POSTER SERVICE
 DBA WISCONSIN LABOR LAW POSTER SERVICE

Debtor **Labor Law Poster Service, LLC** Case number (if known) _____
Name

DBA WYOMING LABOR LAW POSTER SERVICE

3. Debtor's federal
Employer Identification
Number (EIN) **83-2290181**

4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business
	6323 West Saginaw Highway Suite E Lansing, MI 48917	5859 W. Saginaw Hwy. Ste. #343 Lansing, MI 48917
	Number, Street, City, State & ZIP Code	P.O. Box, Number, Street, City, State & ZIP Code
	Eaton	Location of principal assets, if different from principal place of business
	County	
		Number, Street, City, State & ZIP Code

5. Debtor's website (URL) **www.llpsin.com**

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

☐ Partnership (excluding LLP)

☐ Other. Specify: _____

Debtor **Labor Law Poster Service, LLC**
Name

Case number (if known)

7. Describe debtor's business A. *Check one:*

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. *Check all that apply*

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

5111**8. Under which chapter of the** *Check one:***Bankruptcy Code is the debtor filing?**

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. *Check all that apply:*

- ☒ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725 (amount subject to adjustment on 4/01/25 and every 3 years after that).
- ☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11.
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District

When

Case number

District

When

Case number

Debtor **Labor Law Poster Service, LLC**
Name

Case number (if known)

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?
- ☒ No
☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor

Relationship

District

When

Case number, if known

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No☐ Yes.

Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

- ☐ It needs to be physically secured or protected from the weather.

- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

- ☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No☐ Yes.

Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☒ 1-49☐ 50-99☐ 100-199☐ 200-999☐ 1,000-5,000☐ 5001-10,000☐ 10,001-25,000☐ 25,001-50,000☐ 50,001-100,000☐ More than 100,000

15. Estimated Assets

☐ \$0 - \$50,000☐ \$50,001 - \$100,000☒ \$100,001 - \$500,000☐ \$500,001 - \$1 million☐ \$1,000,001 - \$10 million☐ \$10,000,001 - \$50 million☐ \$50,000,001 - \$100 million☐ \$100,000,001 - \$500 million☐ \$500,000,001 - \$1 billion☐ \$1,000,000,001 - \$10 billion☐ \$10,000,000,001 - \$50 billion☐ More than \$50 billion

16. Estimated liabilities

☒ \$0 - \$50,000☐ \$1,000,001 - \$10 million☐ \$500,000,001 - \$1 billion

Debtor	Labor Law Poster Service, LLC	Case number (if known)	
	Name		
	<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
	<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
	<input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

Debtor **Labor Law Poster Service, LLC**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **April 1, 2025**
MM / DD / YYYY**X /s/ Joseph Fata**
Signature of authorized representative of debtor**Joseph Fata**
Printed nameTitle **Authorized Agent****18. Signature of attorney****X /s/ Anthony J. Kochis**
Signature of attorney for debtorDate **April 1, 2025**
MM / DD / YYYY**Anthony J. Kochis**
Printed name**Wolfson Bolton Kochis PLLC**
Firm name**880 W. Long Lake Rd.
Suite 420
Troy, MI 48098**

Number, Street, City, State & ZIP Code

Contact phone **248-247-7105**Email address **akochis@wolfsonbolton.com****P72020 MI**

Bar number and State

Fill in this information to identify the case:Debtor name Labor Law Poster Service, LLCUnited States Bankruptcy Court for the: WESTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 1, 2025**X /s/ Joseph Fata**

Signature of individual signing on behalf of debtor

Joseph Fata

Printed name

Authorized Agent

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **Labor Law Poster Service, LLC**
 United States Bankruptcy Court for the: **WESTERN DISTRICT OF MICHIGAN**
 Case number (if known): _____

☐ Check if this is an
 amended filing

Official Form 204
Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders
12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
State of Washington Attorney General Nick Brown PO Box 40100 Olympia, WA 98504	Attorney General Nick Brown serviveatg@atg.wa.gov 800-551-4636	consumer protection lawsuit	Contingent Unliquidated Disputed			\$0.00

**United States Bankruptcy Court
Western District of Michigan**

In re **Labor Law Poster Service, LLC**

Debtor(s)

Case No.

Chapter

11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Joseph Fata 4337 Blackberry Lane Lansing, MI 48917		1/3	LLC Membership
Justin Fata 3418 Josette Lane Lansing, MI 48906		1/3	LLC Membership
Thomas Fata 2403 Sugartree Lane Lansing, MI 48917		1/3	LLC Membership

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **Authorized Agent** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **April 1, 2025**Signature **/s/ Joseph Fata**
Joseph Fata

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
Western District of Michigan**

In re **Labor Law Poster Service, LLC**

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the Authorized Agent of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **April 1, 2025**

/s/ Joseph Fata

Joseph Fata/Authorized Agent

Signer/Title

INTERNAL REVENUE SERVICE
PO BOX 7346
PHILADELPHIA PA 19101-7346

OFFICE OF US TRUSTEE
125 OTTAWA AVENUE NW
SUITE 200R
GRAND RAPIDS MI 49503

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
P.O. BOX 30774
LANSING MI 48909-8274

STATE OF WASHINGTON
ATTORNEY GENERAL NICK BROWN
PO BOX 40100
OLYMPIA WA 98504

US ATTORNEY'S OFFICE
PO BOX 208
GRAND RAPIDS MI 49501

**LABOR LAW POSTER SERVICE, LLC
UNANIMOUS WRITTEN CONSENT OF THE MEMBERS**

March 31, 2025

The undersigned, being all of the members (the "Members") of Labor Law Poster Service, LLC, a Michigan limited liability company ("Company"), acting pursuant to Sections 4.3(i) and 4.4(e) of the Operating Agreement of the Company, hereby consent to and approve the following actions and resolutions:

WHEREAS, the Members have reviewed and considered the financial condition, obligations, and prospects of the Company and the potential alternatives available to address its financial situation; and

WHEREAS, after due consideration, the Members have determined that it is in the best interests of the Company to file a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code in the United States Bankruptcy Court for the Western District of Michigan.

NOW, THEREFORE, IT IS:

Chapter 11 Filing

RESOLVED, that the Company shall be, and hereby is, authorized to file, or cause to be filed, a voluntary petition for relief (a "Chapter 11 Case") under the provisions of Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Western District of Michigan and any other petition for relief or recognition or other order that may be desirable under applicable law in the United States.

FURTHER RESOLVED, that each of the officers of the Company, including without limitation, Joseph E. Fata, Chief Executive Officer (each, an "Authorized Officer"), is hereby, with power of delegation, authorized, empowered, and directed to execute and file on behalf of the Company all petitions, declarations, schedules, lists, and other motions, papers, or documents, to appear on behalf of the Company in the Chapter 11 Case, and to take any and all action that he deems necessary or proper to obtain such relief, including, without limitation, any action necessary to maintain the ordinary course operation of the Company's business.

Retention of Professionals

FURTHER RESOLVED, that each Authorized Officer be, and hereby is, authorized and directed to employ the law firm of Wolfson Bolton Kochis PLLC ("WBK") as counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations in connection therewith, including filing any motions, objections, replies, applications, or

pleadings in connection therewith; and in connection therewith, each Authorized Officer, with power of delegation, is hereby authorized and directed to execute appropriate retention agreements, or amendments thereto, including, without limitation, the WBK Engagement Letter (defined below), pay and augment retainers and fees, and to cause to be filed an appropriate application for authority to retain the services of WBK as it relates to the Chapter 11 Case.

FURTHER RESOLVED, that each Authorized Officer is hereby authorized and directed on behalf of the Company to employ any other professionals including, without limitation, Morris Anderson & Associates, Ltd., and any special counsel, claims and noticing agent, financial advisors, appraisers, investment bankers, or real estate professionals, as such Authorized Officer deems appropriate to represent and advise the Company in connection with the Chapter 11 Case.

FURTHER RESOLVED, that each Authorized Officer is hereby, with power of delegation, authorized, empowered, and directed to execute and file all petitions, schedules, motions, lists, applications, pleadings, and other papers and, in connection therewith, to employ and retain all assistance by any special counsel, claims and noticing agent, financial advisors, appraisers, investment bankers, or real estate professionals, and other professionals and to take and perform any and all further acts and deeds that such Authorized Officer deems necessary, proper, or desirable in connection with the Chapter 11 Case, with a view to the successful prosecution of such case.

Prior Actions

FURTHER RESOLVED, that all acts and actions taken by the Company, a Member, or an Authorized Officer on behalf of the Company before the date hereof with respect to the Chapter 11 Case, and any other instruments, agreements, or documents related thereto entered into before, on, or after the date hereof, be, and hereby are, in all respects confirmed, approved, and ratified, including, without limitation, the Engagement Letter dated March 25, 2025 with WBK executed by Joseph E. Fata on behalf of the Company ("WBK Engagement Letter") and the engagement letter with Morris Anderson & Associates, Ltd. dated March 28, 2025.

General

FURTHER RESOLVED, that in addition to the specific authorizations conferred upon the Authorized Officers in the foregoing resolutions, each Authorized Officer (and his designees and delegates) be, and hereby is, authorized and empowered, in the name of and on behalf of the Company, to take or cause to be taken any and all such other and further action, and to execute, acknowledge, deliver, and file any and all such agreements, certificates, instruments, and other documents and to pay all expenses, including but not limited to filing fees, in each case as in the Authorized Officer's judgment, shall be necessary, advisable, or desirable in order to fully carry out the intent and accomplish the purposes of the resolutions adopted herein.

FURTHER RESOLVED, that all acts, actions, and transactions relating to the matters contemplated by the foregoing resolutions done in the name of and on behalf of the Company, which acts would have been approved by the foregoing resolutions except that such acts were taken before the adoption of these resolutions, are hereby in all respects approved and ratified as the true acts and deeds of the Company with the same force and effect as if each such act, transaction, agreement, or certificate has been specifically authorized in advance by resolution of the Members.

FURTHER RESOLVED, that each Authorized Officer (and his designees and delegates) be, and hereby is, authorized and empowered to take all actions or to not take any action in the name of the Company with respect to the transactions described in or contemplated by these resolutions hereunder, as such Authorized Officer shall deem necessary or desirable in his reasonable business judgment as may be necessary or convenient to effectuate the purposes of the transactions described in or contemplated herein. This consent may be executed in as many counterparts as may be required (including by PDF and electronic signature); all counterparts shall collectively constitute one and the same original consent.

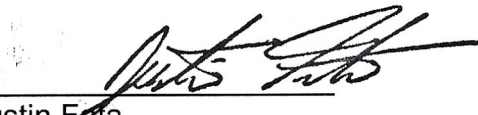
[signature on following page]

IN WITNESS WHEREOF, the undersigned have executed this joint written consent as of the date first written above.

MEMBERS:



Joseph E. Fata



Justin Fata



Thomas Fata

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MICHIGAN**

In re:

Labor Law Poster Service, LLC,
a Michigan limited liability
company,

Debtor.

Chapter 11

Case No. 25-

Hon.

**DEBTOR'S SUBMISSION AND STATEMENT
UNDER 11 U.S.C. § 1116(1)**

1. Attached hereto is Debtor's most recent financial statement, which includes a Statement of Assets, Liabilities and Equity. Debtor does not maintain any other balance sheet, statement of operations, or cash flow statement.

2. Attached hereto is Debtor's most recent federal tax return.

I declare, under penalty of perjury and pursuant to 28 U.S.C. § 1746, that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: April 1, 2025

/s/ Joseph Fata

Joseph Fata

Executed in Seattle

, WA

[city]

[state]

LABOR LAW POSTER SERVICES, LLC
COMPILED FINANCIAL STATEMENTS
DECEMBER 31, 2024

ACCOUNTANT'S COMPILATION REPORT

To Management
Labor Law Poster Services, LLC
5859 W Saginaw Hwy Ste 343
Lansing, MI 48917

Management is responsible for the accompanying financial statements of Labor Law Poster Services, LLC (an S Corporation), which comprise the statement of assets, liabilities and equity - tax basis as of December 31, 2024, and the related statements of revenues and expenses - tax basis for the month, and twelve months then ended in accordance with the tax basis of accounting, and for determining that the tax basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management and, do not express an opinion, a conclusion, nor provide any assurance on the financial statements.

The financial statements are prepared in accordance with the tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Year-end adjustments have not been made to the accompanying preliminary financial statements and the effect on financial position and results of operations has not been determined.

The Company, with the consent of its stockholder's, has elected under the Internal Revenue Code to be taxed as an S corporation. In lieu of corporation income taxes, the stockholder's of an S corporation are taxed on their proportionate share of the Company's income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.

We are not independent with respect to Labor Law Poster Services, LLC

February 10, 2025

Statements of Assets, Liabilities and Equity - Tax Basis

December 31, 2024

Assets

2024

Current Assets

Cash in Bank - First National \$ 917,100.22

Total Current Assets 917,100.22

Non Current Assets

Members' Receivable 1,118,000.00

Total Non Current Assets 1,118,000.00

Total Assets \$ 2,035,100.22

Liabilities

2024

Long-Term Liabilities

Loan Payable - LLPS \$ 1,356,115.85

Total Long-Term Liabilities 1,356,115.85

Total Liabilities 1,356,115.85

Members' Equity (Deficit)

Members' Equity 5,501.90

Distributions - Current Year (500,000.00)

Net Income (Loss) 1,173,482.47

Total Members' Equity (Deficit) 678,984.37

Total Liabilities and Members' Equity (Deficit) \$ 2,035,100.22

Statements of Revenues and Expenses - Tax Basis

**For the One Month and the
Twelve Months Ended December 31, 2024**

	1 Month Ended Dec. 31, 2024	12 Months Ended Dec. 31, 2024
Revenues		
Poster Set Sales	\$ 538,765.98	\$ 4,916,864.45
Delivery Charges	59,908.58	542,151.05
Total Revenues	<u>598,674.56</u>	<u>5,459,015.50</u>
Cost of Sales		
Cost of Goods Sold	131,110.30	472,698.86
Printing & Inserting (LL Existing)	-	39,163.57
USPS Postage (LL Prospecting)	-	15,336.11
USPS Postage (LLExisting)	70,171.27	278,244.85
Mass Mailing Freight	-	6,877.37
Delivery Shipping (LL)	-	117.32
Delivery & Direct Mail	154,613.82	1,071,522.88
Total Cost of Sales	<u>355,895.39</u>	<u>1,883,960.96</u>
Gross Profit	<u>242,779.17</u>	<u>3,575,054.54</u>
Other Expenses		
Office Expense	-	9.55
Chg Card and Bank Chgs	(382.97)	1,562.52
Total Other Expenses	<u>(382.97)</u>	<u>1572.07</u>
Total Operating Expenses	<u>(382.97)</u>	<u>1,572.07</u>
Operating Income (Loss)	<u>243,162.14</u>	<u>3,573,482.47</u>
Other Income (Expenses)		
Licensing and Servicing Fee	(200,000.00)	(2,400,000.00)
Total Other Income (Expenses)	<u>(200,000.00)</u>	<u>(2,400,000.00)</u>
Net Income (Loss)	<u>\$ 43,162.14</u>	<u>\$ 1,173,482.47</u>

See Accountant's Compilation Report

Form **1120-S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**
Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2023**EXTENSION GRANTED TO 09/15/24**

For calendar year 2023 or tax year beginning _____, ending _____

A S election effective date 01/01/2019	TYPE OR PRINT	Name LABOR LAW POSTER SERVICE, LLC	D Employer identification number 83-2290181
B Business activity code number (see instructions) 459990		Number, street, and room or suite no. If a P.O. box, see instructions. 5859 WEST SAGINAW HIGHWAY, STE. 343	E Date incorporated 07/02/2018
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code LANSING, MI 48917	F Total assets (see instructions) \$ 1,127,920.
G Is the corporation electing to be an S corporation beginning with this tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination			
I Enter the number of shareholders who were shareholders during any part of the tax year 3			
J Check if corporation: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes			

Caution: Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1 a Gross receipts or sales 5,832,747.	b Less return and allowances	c Balance	1c	5,832,747.
	2 Cost of goods sold (attach Form 1125-A)			2	2,476,741.
	3 Gross profit. Subtract line 2 from line 1c			3	3,356,006.
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
	5 Other income (loss) (attach statement)			5	
	6 Total income (loss). Add lines 3 through 5			6	3,356,006.
Deductions (See instructions for limitations)	7 Compensation of officers (see instrs. - attach Form 1125-E)			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses			12	
	13 Interest (see instructions)			13	
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Energy efficient commercial buildings deduction (attach Form 7205)			19	
	20 Other deductions (attach statement) STATEMENT 1			20	2,403,123.
	21 Total deductions. Add lines 7 through 20			21	2,403,123.
	22 Ordinary business income (loss). Subtract line 21 from line 6			22	952,883.
Tax and Payments	23 a Excess net passive income or LIFO recapture tax (see instructions)	23a		23c	
	b Tax from Schedule D (Form 1120-S)	23b			
	c Add lines 23a and 23b				
	24 a Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a		24z	
	b Tax deposited with Form 7004	24b			
	c Credit for federal tax paid on fuels (attach Form 4136)	24c			
	d Elective payment election amount from Form 3800	24d			
	z Add lines 24a through 24d				
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			25	
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed			26	
	27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27	
	28 Enter amount from line 27: Credited to 2024 estimated tax Refunded			28	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	MANAGING MEMBER	May the IRS discuss this return with the preparer shown below? See instr. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
			Title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	RICHARD L TANKE, CPA	RICHARD L TANKE, CPA	05/30/24		P00054508
	Firm's name	Firm's EIN			
	MANER COSTERISAN PC	38-2157642			
	Firm's address	Phone no.			
	2425 E. GRAND RIVER, SUITE 1	517-323-7500			
	LANSING, MI 48912-3291				

Form 1120-S (2023)

LABOR LAW POSTER SERVICE, LLC

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Schedule B Other Information (see instructions)					Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____						
2 See the instructions and enter the:						
a Business activity MAIL ORDER b Product or service DIRECT SALES						
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation _____						X
4 At the end of the tax year, did the corporation:						
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below _____						X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below _____						X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital		
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? _____ If "Yes," complete lines (i) and (ii) below.						X
(i) Total shares of restricted stock _____						
(ii) Total shares of non-restricted stock _____						
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? _____ If "Yes," complete lines (i) and (ii) below.						X
(i) Total shares of stock outstanding at the end of the tax year _____						
(ii) Total shares of stock outstanding if all instruments were executed _____						
6 Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide info. on any reportable transaction? ...						X
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.						
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years \$ _____						
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions _____						X
10 Does the corporation satisfy one or more of the following? See instructions _____						X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.						
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense.						
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).						
11 Does the corporation satisfy both of the following conditions? _____						X
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.						
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.						

Form 1120-S (2023)

LABOR LAW POSTER SERVICE, LLC

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Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a	Did the corporation make any payments in 2023 that would require it to file Form(s) 1099?		X
b	If "Yes," did or will the corporation file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 15 \$		
16	At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		X

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	952,883.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a	
	b Collectibles (28%) gain (loss) 8b		
	c Unrecaptured section 1250 gain (attach statement) 8c		
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (see instructions) ... Type	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures Type 12c		
d Other deductions (see instructions) Type 12d			
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type 13d		
	e Other rental credits (see instructions) Type 13e		
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type 13g		
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and check this box to indicate you are reporting items of international tax relevance <input checked="" type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required)	16d	950,000.
	e Repayment of loans from shareholders	16e	
	f Foreign taxes paid or accrued	16f	

Form 1120-S (2023)

Form 1120S (2023)

LABOR LAW POSTER SERVICE, LLC

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Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (att. stmt.) STATEMENT 2		
Reconciliation	18 Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18	952,883.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		168,074.		484,920.
2 a	Trade notes and accounts receivable			0.	
b	Less allowance for bad debts	()		()	0.
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (att. stmt.)				
7	Loans to shareholders		1,293,000.		643,000.
8	Mortgage and real estate loans				
9	Other investments (att. stmt.)				
10 a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11 a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (att. stmt.)				
15	Total assets		1,461,074.		1,127,920.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.)				
19	Loans from shareholders		1,458,455.		1,122,418.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (att. stmt.)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings	STATEMENT 3	2,619.		5,502.
25	Adjustments to shareholders' equity (att. stmt.)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		1,461,074.		1,127,920.

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Form 1120-S (2023)

LABOR LAW POSTER SERVICE, LLC

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Schedule M-1**Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note:** The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	952,883.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest \$	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):			
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize): a Depreciation \$		6 Deductions included on Schedule K, lines 1 through 12 and 16f, not charged against book income this year (itemize): a Depreciation \$	
b Travel and entertainment \$			
4 Add lines 1 through 3	952,883.	7 Add lines 5 and 6	
		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	952,883.

Schedule M-2**Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account** (see instrs.)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	2,619.			
2 Ordinary income from page 1, line 22	952,883.			
3 Other additions				
4 Loss from page 1, line 22	()			
5 Other reductions	()			()
6 Combine lines 1 through 5	955,502.			
7 Distributions	950,000.			
8 Balance at end of tax year. Subtract line 7 from line 6	5,502.			

Form **1120-S** (2023)

SCHEDULE K-2
(Form 1120-S)Department of the Treasury
Internal Revenue Service**Shareholders' Pro Rata Share Items - International**Attach to Form 1120-S.
Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2023

Name of corporation

LABOR LAW POSTER SERVICE, LLC

Employer identification number (EIN)

83-2290181**A** Check to indicate the parts of Schedule K-2 that apply.

- 1 Does Part I apply? If "Yes," complete and attach Part I
- 2 Does Part II apply? If "Yes," complete and attach Part II
- 3 Does Part III apply? If "Yes," complete and attach Part III
- 4 Does Part IV apply? If "Yes," complete and attach Part IV
- 5 Does Part V apply? If "Yes," complete and attach Part V
- 6 Does Part VI apply? If "Yes," complete and attach Part VI
- 7 Does Part VII apply? If "Yes," complete and attach Part VII

	Yes	No
1		X
2	X	
3		X
4		X
5		X
6		X
7		X

Part I Corporation's Other Current Year International Information

Check box(es) for additional specified attachments.

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> 1. Gain on personal property sale | <input type="checkbox"/> 5. High-taxed income | <input type="checkbox"/> 8. Form 5471 information | <input type="checkbox"/> 11. Entity treatment for certain S corporations |
| <input type="checkbox"/> 2. Foreign oil and gas taxes | <input type="checkbox"/> 6. Section 267A disallowed deduction | <input type="checkbox"/> 9. Other forms | <input type="checkbox"/> 12. Reserved for future use |
| <input type="checkbox"/> 3. Splitter arrangements | <input type="checkbox"/> 7. Form 8858 information | <input type="checkbox"/> 10. Shareholder loan transactions | <input type="checkbox"/> 13. Other international items |
| <input type="checkbox"/> 4.. Foreign tax translation | | | (attach description and statement) |

Part II Foreign Tax Credit Limitation**Section 1 - Gross Income**

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
1 Sales							
A US	5,832,747.	0.	0.	0.	0.	0.	5,832,747.
B							
C							
2 Gross income from performance of services							
A							
B							
C							
3 Gross rental real estate income							
A							
B							
C							
4 Other gross rental income							
A							
B							
C							

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-S.

Schedule K-2 (Form 1120-S) 2023

Schedule K-2 (Form 1120-S) 2023

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Name of corporation

LABOR LAW POSTER SERVICE, LLC

EIN

83-2290181**Part II Foreign Tax Credit Limitation** (continued)**Section 1 - Gross Income** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
5 Reserved for future use							
6 Interest income							
A							
B							
C							
7 Ordinary dividends (exclude amount on line 8)							
A							
B							
C							
8 Qualified dividends							
A							
B							
C							
9 Reserved for future use							
10 Royalties and license fees							
A							
B							
C							
11 Net short-term capital gain							
A							
B							
C							
12 Net long-term capital gain							
A							
B							
C							
13 Collectibles (28%) gain							
A							
B							
C							
14 Unrecaptured section 1250 gain							
A							
B							
C							

Schedule K-2 (Form 1120-S) 2023

Schedule K-2 (Form 1120-S) 2023

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Name of corporation

LABOR LAW POSTER SERVICE, LLC

EIN

83-2290181**Part II Foreign Tax Credit Limitation** (continued)**Section 1 - Gross Income** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
15 Net section 1231 gain							
A							
B							
C							
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Section 951(a) inclusions							
A							
B							
C							
20 Other income							
A							
B							
C							
21 Section 951A(a) inclusions							
22 Reserved for future use							
A							
B							
C							
23 Reserved for future use							
A							
B							
C							
24 Total gross income (combine lines 1 through 23)	5,832,747.						5,832,747.
A US	5,832,747.	0.	0.	0.	0.	0.	5,832,747.
B							
C							

Schedule K-2 (Form 1120-S) 2023

Schedule K-2 (Form 1120-S) 2023

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Name of corporation

LABOR LAW POSTER SERVICE, LLC

EIN

83-2290181

Part II Foreign Tax Credit Limitation (continued)**Section 2 - Deductions**

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
25 Expenses allocable to sales income ...	4,879,864.						4,879,864.
26 Expenses allocable to gross income from performances of services							
27 Net short-term capital loss							
28 Net long-term capital loss							
29 Collectibles loss							
30 Net section 1231 loss							
31 Other losses							
32 Research & experimental (R&E) expenses							
A SIC code:							
B SIC code:							
C SIC code:							
33 Allocable rental expenses - depreciation, depletion, and amortization ...							
34 Allocable rental expenses - other than depreciation, depletion, and amortization ...							
35 Allocable royalty and licensing expenses - depreciation, depletion, and amortization							
36 Allocable royalty and licensing expenses - other than depreciation, depletion, and amortization							
37 Depreciation not included on line 33 or line 35							
38 Charitable contributions							
39 Interest expense specifically allocable under Regulations section 1.861-10(e)							
40 Other interest expense specifically allocable under Regulations section 1.861-10T							
41 Other interest expense - business							
42 Other interest expense - investment ...							
43 Other interest expense - passive activity							
44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32 ...							
45 Foreign taxes not creditable but deductible							

Schedule K-2 (Form 1120-S) 2023

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Name of corporation

LABOR LAW POSTER SERVICE, LLC

EIN

83-2290181**Part II Foreign Tax Credit Limitation** (continued)**Section 2 - Deductions** (continued)

Description	(a) U.S. source	Foreign source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions							
50 Other apportioned share of deductions							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 Total deductions (combine lines 25 through 53)	4,879,864.						4,879,864.
55 Net income (loss) (subtract line 54 from line 24)	952,883.						952,883.

Part III Other Information for Preparation of Form 1116**Section 1 - R&E Expenses Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Gross receipts by SIC code							
A SIC code							
B SIC code							
C SIC code							
D SIC code							
E SIC code							
F SIC code							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
A R&E expense with respect to activity performed in the United States							
(i) SIC code: _____						2A(i)	
(ii) SIC code: _____						2A(ii)	
(iii) SIC code: _____						2A(iii)	
B R&E expense with respect to activity performed outside the United States							
(i) SIC code: _____						2B(i)	
(ii) SIC code: _____						2B(ii)	
(iii) SIC code: _____						2B(iii)	

Form **1125-A****Cost of Goods Sold**

(Rev. November 2018)

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name

Employer identification number

LABOR LAW POSTER SERVICE, LLC**83-2290181**

1	Inventory at beginning of year	1	
2	Purchases	2	240,954.
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) SEE STATEMENT 4	5	2,235,787.
6	Total. Add lines 1 through 5	6	2,476,741.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	2,476,741.

9 a Check all methods used for valuing closing inventory:

- (i) ☐ Cost
- (ii) ☐ Lower of cost or market
- (iii) ☐ Other (Specify method used and attach explanation) ▶ _____

b Check if there was a writedown of subnormal goods ▶ ☐**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____**e** If property is produced or acquired for resale, do the rules of Section 263A apply to the entity? See instructions ☐ Yes ☒ No**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No
If "Yes," attach explanation.**For Paperwork Reduction Act Notice, see separate instructions.**Form **1125-A** (Rev. 11-2018)

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Labor Law Poster Service, LLC
5859 West Saginaw Highway, Ste. 343
Lansing, MI 48917

Employer Identification Number: 83-2290181

For the Year Ending December 31, 2023

Labor Law Poster Service, LLC is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

Section 1.263(a)-3(n) Election

Labor Law Poster Service, LLC
5859 West Saginaw Highway, Ste. 343
Lansing, MI 48917

Employer Identification Number: 83-2290181

For the Year Ending December 31, 2023

Labor Law Poster Service, LLC is electing to capitalize repair and maintenance costs under Reg. Sec. 1.263(a)-3(n).

LABOR LAW POSTER SERVICE, LLC

83-2290181

FORM 1120S	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
CHARGE CARD & BANK CHARGES		3,123.
LICENSING & SERVICE FEES		2,400,000.
TOTAL TO FORM 1120S, PAGE 1, LINE 20		2,403,123.

SCHEDULE K	OTHER ITEMS, LINE 17D	STATEMENT 2
DESCRIPTION		AMOUNT
AGGREGATE BUSINESS ACTIVITY GROSS INCOME OR GAIN		3,356,006.
AGGREGATE BUSINESS ACTIVITY DEDUCTIONS		2,403,123.
SECTION 199A - ORDINARY INCOME (LOSS)		952,883.

SCHEDULE L	ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS	STATEMENT 3
DESCRIPTION		AMOUNT
BALANCE AT BEGINNING OF YEAR		2,619.
NET INCOME PER BOOKS		952,883.
DISTRIBUTIONS		-950,000.
OTHER INCREASES (DECREASES)		
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)		5,502.

FORM 1125-A	OTHER COSTS	STATEMENT 4
DESCRIPTION		AMOUNT
DELIVERY & DIRECT MAIL		2,235,787.
TOTAL TO LINE 5		2,235,787.